

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

CITY OF FINDLAY INCOME TAX)	CASE NO. 3:13 CV 2827
DEPARTMENT,)	
)	Judge Jeffrey J. Helmick
Plaintiff,)	
)	
v.)	<u>ORDER OF REMAND</u>
)	
JEFFREY L. FREEMAN,)	
)	
Defendant.)	

On December 26, 2013, Jeffrey L. Freeman filed this *pro se* action seeking removal of an income tax collection case filed against him in the Findlay Municipal Court. The case was filed on February 26, 2013, and judgment was taken against Mr. Freeman on June 11, 2013. *See City of Findlay Income Tax Department v. Freeman*, Findlay Municipal Court Case No. 13CVI4311, <https://findlaymunicourt.com/municourt/civilcasesummary.asp?ccn=13CVI00431&pageId=78>. The removal is sought on the basis of Mr. Freeman's assertion that the City of Findlay Income Tax Department violated the Fair Debt Collection Practices Act.

Title 28 U.S.C. § 1441, which governs civil actions removable from state court generally, provides that such removal may only occur when a federal court has original jurisdiction of the matter. Further, a notice of removal must be filed within 30 days after a defendant's receipt of a copy of the initial pleading or within 30 days after service of summons upon the defendant if the initial pleading has then been filed in court and is not required to be served on the defendant, whichever is shorter. 28 U.S.C. § 1446(b). These requirements have simply not been met here.

Even had Mr. Freeman sought removal to this court in a timely manner, his assertion of a potential federal counterclaim in the municipal court case cannot form the basis of federal question jurisdiction for purposes of removal. *See, e.g., Ohio ex rel. Skaggs v. Brunner*, 549 F.3d 468, 474–75 (6th Cir.2008).

Accordingly, this matter is remanded to the Findlay Municipal Court.

So Ordered.

s/Jeffrey J. Helmick
UNITED STATES DISTRICT JUDGE